

# SALES TAX STATISTICS BY NEBRASKA BUSINESS CLASSIFICATION

The Department of Revenue, in a continual effort to improve the S.I.C. statistics, has expanded some of the codes. Therefore, there are not figures for comparison with prior years, except for the 1997 figures presented in the following pages.

Business Classification Code	Count	1998 Net Taxable Sales	1997 Net Taxable Sales	Percent Change	1998 Sales Tax
<b><u>AGRICULTURE, FORESTRY, AND FISHING</u></b>					
Agricultural Production-Crops .....					
Cash Grains .....	501	\$11,952,302	\$14,385,540	-16.9%	\$556,698.05
Field Crops-except Cash Grains .....	16	94,953	128,552	-26.1	4,469.08
Other (vegetables, fruits, trees, etc.) .....	153	5,463,637	4,942,541	10.5	258,702.88
<b>Class Total .....</b>	<b>670</b>	<b>\$17,510,892</b>	<b>\$19,967,980</b>	<b>-12.3%</b>	<b>\$819,870.01</b>
<b><u>Agricultural Production-Livestock</u></b>					
Beef Cattle Feedlots .....	26	\$656,709	\$411,807	59.5%	\$30,330.94
Beef Cattle-except Feedlots .....	18	49,971	57,481	-13.1	2,449.75
Hogs, Sheep, and Goats .....	14	109,515	72,684	50.7	5,132.29
Dairy Farms .....	10	9,136	16,227	-43.7	447.59
Poultry and Eggs .....	53	2,700,452	837,212	222.6	128,327.33
Animal Specialties .....	48	1,105,893	557,505	98.4	50,871.77
General Livestock .....	168	2,427,671	2,801,349	-13.3	115,031.16
<b>Class Total .....</b>	<b>337</b>	<b>\$7,059,347</b>	<b>\$4,754,265</b>	<b>48.5%</b>	<b>\$332,590.83</b>
<b><u>Agricultural Services</u></b>					
Soil Preparation Services .....	26	\$395,611	\$425,546	-7.0%	\$18,802.96
Crop Services .....	50	1,737,181	1,745,543	-0.5	82,165.64
Veterinary Services .....	269	5,752,211	5,909,172	-2.7	280,601.66
Animal Services-except Veterinary .....	135	4,799,790	3,988,161	20.4	221,505.59
Farm Labor and Management Services .....	44	4,002,036	3,681,181	8.7	185,825.85
Landscape and Horticultural Services .....	368	28,611,066	24,377,684	17.4	1,348,309.94
Other Agricultural Services .....	180	11,582,044	11,538,538	0.4	546,362.98
<b>Class Total .....</b>	<b>1,072</b>	<b>\$56,879,939</b>	<b>\$63,204,363</b>	<b>-10.0%</b>	<b>\$2,683,574.62</b>
<b>Forestry .....</b>	<b>26</b>	<b>\$243,244</b>	<b>\$282,936</b>	<b>-14.0%</b>	<b>\$11,289.83</b>
<b>Fishing, Hunting, and Trapping .....</b>	<b>103</b>	<b>\$10,451,954</b>	<b>\$11,673,202</b>	<b>-10.5%</b>	<b>\$486,779.02</b>
<b>CLASS GRAND TOTAL .....</b>	<b>2,208</b>	<b>\$92,145,376</b>	<b>\$88,344,208</b>	<b>4.3%</b>	<b>\$4,334,104.31</b>
<b><u>MINING</u></b>					
<b><u>Oil and Gas Extraction</u></b>					
Crude Petroleum and Natural Gas .....	12	\$349,314	\$409,330	-14.7%	\$16,592.94
Oil and Gas Field Services .....	64	2,966,802	3,561,883	-16.7	140,475.63
Other Oil and Gas .....	10	502,760	318,684	57.8	23,769.51
<b>Class Total .....</b>	<b>86</b>	<b>\$3,818,876</b>	<b>\$4,289,897</b>	<b>-11.0%</b>	<b>\$180,838.08</b>
<b><u>Nonmetallic Mining and Quarring</u></b>					
Sand and Gravel .....	104	\$30,632,336	\$25,947,170	18.1%	\$1,425,012.99
Other Nonmetallic Mining and Quarrying .....	24	9,392,366	8,406,203	11.7	445,021.85
<b>Class Total .....</b>	<b>128</b>	<b>\$40,024,702</b>	<b>\$34,353,373</b>	<b>16.5%</b>	<b>\$1,870,034.84</b>
<b>CLASS GRAND TOTAL .....</b>	<b>214</b>	<b>\$43,843,578</b>	<b>\$38,643,270</b>	<b>13.5%</b>	<b>\$2,050,872.92</b>
<b><u>CONSTRUCTION</u></b>					
<b><u>Building Construction-General Contractors and Operative Builders</u></b>					
Residential Building Contractors .....	160	\$4,365,972	\$4,128,328	5.8%	\$207,438.57
Operative Builders .....	38	7,926,190	7,874,291	0.7	375,794.67
Nonresidential Building Contractors .....	118	8,699,724	8,198,902	6.1	407,907.31
Other Building Construction .....	183	14,556,233	15,618,312	-6.8	690,751.40
<b>Class Total .....</b>	<b>499</b>	<b>\$35,548,119</b>	<b>\$35,819,833</b>	<b>-0.8%</b>	<b>\$1,681,891.95</b>

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification Code	Count	1998 Net Taxable Sales	1997 Net Taxable Sales	Percent Change	1998 Sales Tax
<b>Heavy Non-building Construction</b>					
Highway and Street Construction .....	43	\$5,556,653	\$4,451,796	24.8%	\$257,040.12
Nonhighway and Street Construction .....	54	378,328	292,332	29.4	18,311.74
Other Heavy Non-building Construction .....	51	3,659,255	3,869,931	-5.4	172,314
<b>Class Total .....</b>	<b>148</b>	<b>\$9,594,236</b>	<b>\$8,614,059</b>	<b>11.4%</b>	<b>\$447,666.27</b>
<b>Special Trade Construction</b>					
Plumbing, Heating, and Air Conditioning .....	360	\$22,037,701	\$19,255,022	14.5%	\$1,057,588.75
Painting and Paper Hanging .....	98	1,989,279	2,448,297	-18.7	95,098.05
Electrical Work .....	260	12,063,776	11,002,368	9.6	565,560.02
Masonry, Stonework, Tiling, and Plastering .....	52	2,349,513	2,072,323	13.4	111,989.46
Carpentry and Floor Work .....	126	8,512,941	8,961,131	-5.0	403,391.01
Roofing, Siding, and Sheet Metal Work .....	64	9,710,661	9,245,021	5.0	457,554.81
Concrete Work .....	82	41,793,630	38,460,077	8.7	1,933,907.36
Water Well Drilling .....	114	17,136,267	18,501,616	-7.4	811,548.99
Misc. and Other Special Trade Contractors .....	1,555	206,673,551	183,486,157	12.6	9,681,253.94
<b>Class Total .....</b>	<b>2,711</b>	<b>\$322,267,319</b>	<b>\$293,432,012</b>	<b>9.8%</b>	<b>\$15,117,892.39</b>
<b>CLASS GRAND TOTAL .....</b>	<b>3,358</b>	<b>\$367,409,674</b>	<b>\$337,865,904</b>	<b>8.7%</b>	<b>\$17,247,450.61</b>
<b>MANUFACTURING</b>					
<b>Food and Kindred Products</b>					
Meat Products .....	52	\$66,615	\$893,955	-92.5%	\$3,259.78
Dairy Products .....	19	509,943	717,601	-28.9	24,054.44
Grain Mill Products .....	44	2,411,819	2,258,511	6.8	114,353.47
Bakery Products .....	33	218,637	236,867	-7.7	10,224.31
Beverages .....	23	14,660,446	12,181,156	20.4	687,906.82
Misc. and Other Food Preparations and Products .....	110	5,801,443	4,613,052	25.8	292,921.67
<b>Class Total .....</b>	<b>281</b>	<b>\$23,668,903</b>	<b>\$20,901,142</b>	<b>13.2%</b>	<b>\$1,132,720.49</b>
<b>Tobacco Products .....</b>	<b>27</b>	<b>\$11,363,325</b>	<b>\$12,556,486</b>	<b>-9.5%</b>	<b>\$524,814.77</b>
<b>Textile Mill Products .....</b>	<b>49</b>	<b>\$7,401,599</b>	<b>\$7,856,685</b>	<b>-5.8%</b>	<b>\$353,287.65</b>
<b>Apparel and Finished Fabric Products .....</b>	<b>281</b>	<b>\$15,298,446</b>	<b>\$14,256,999</b>	<b>7.3%</b>	<b>\$717,608.46</b>
<b>Lumber and Wood Products, except Furniture</b>					
Sawmills and Planing Mills .....	27	\$3,704,418	\$3,522,164	5.2%	\$174,890.20
Logging and Other Wood Products .....	295	33,237,717	34,151,333	-2.7	1,579,674.73
<b>Class Total .....</b>	<b>322</b>	<b>\$36,942,135</b>	<b>\$37,673,497</b>	<b>-1.9%</b>	<b>\$1,754,564.93</b>
<b>Furniture and Fixtures</b>					
Household Furniture .....	35	\$4,861,979	\$4,549,585	6.9%	\$231,187.44
Other Furniture and Fixtures .....	129	6,478,983	6,360,483	1.9	310,205.14
<b>Class Total .....</b>	<b>164</b>	<b>\$11,340,962</b>	<b>\$10,910,068</b>	<b>3.9%</b>	<b>\$541,392.58</b>
<b>Paper Products .....</b>	<b>12</b>	<b>\$401,471</b>	<b>\$478,237</b>	<b>-16.1%</b>	<b>\$19,202.61</b>
<b>Printing, Publishing, and Allied Products</b>					
Newspapers, Printing, and Publishing .....	154	\$6,944,670	\$7,620,067	-8.9%	\$331,978.19
Periodicals Printing and Publishing .....	17	4,589,377	4,448,748	3.2	215,764.40
Books .....	57	4,059,351	5,752,235	-29.4	193,268.09
Misc. Publishing .....	83	26,001,368	19,688,988	32.1	1,253,069.30
Commercial Printing .....	144	58,108,632	61,444,047	-5.4	2,749,268.56
Service Industries for Printing and Publishing .....	304	72,901,815	74,312,054	-1.9	3,471,698.23
<b>Class Total .....</b>	<b>759</b>	<b>\$172,605,213</b>	<b>\$173,266,139</b>	<b>-0.4%</b>	<b>\$8,215,046.77</b>
<b>Chemicals and Allied Products</b>					
Ind. Chemicals, Plastic and Synthetics .....	28	\$6,753,291	\$7,669,510	-11.9%	\$320,967.01
Drugs .....	14	1,392,334	2,677,255	-48.0	65,629.44
Soaps and Cosmetics .....	29	4,053,275	4,392,484	-7.7	192,343.39
Paints, Lacquers, Enamels and Varnishes .....	24	1,882,266	1,382,701	36.1	90,584.45
Agricultural Chemicals .....	31	1,425,301	1,916,550	-25.6	66,198.23
Other Misc. Chemical Products .....	110	13,373,332	12,521,644	6.8	633,633.98
<b>Class Total .....</b>	<b>236</b>	<b>\$28,879,799</b>	<b>\$30,560,144</b>	<b>-5.5%</b>	<b>\$1,369,356.50</b>

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification Code	Count	1998 Net Taxable Sales	1997 Net Taxable Sales	Percent Change	1998 Sales Tax
<b>Petroleum Refining and Related Industries .....</b>	<b>50</b>	<b>\$6,192,675</b>	<b>\$5,846,290</b>	<b>5.9%</b>	<b>\$290,415.67</b>
<b>Rubber and Misc. Plastic Products .....</b>	<b>83</b>	<b>\$6,518,409</b>	<b>\$5,606,080</b>	<b>16.3%</b>	<b>\$306,933.93</b>
<b>Fab. Metal Products, except Mach. &amp; Tran. ....</b>	<b>431</b>	<b>\$97,408,231</b>	<b>\$94,100,361</b>	<b>3.5%</b>	<b>\$4,620,179.51</b>
<b>Industrial &amp; Commercial Mach. &amp; Computer Equip.</b>					
Farm and Garden Machinery and Equipment .....	161	\$52,222,341	\$44,728,678	16.8%	\$2,422,809.67
Computer and Office Equipment .....	44	13,754,126	12,580,353	9.3	650,672.56
Other Machinery and Equipment .....	186	55,257,451	55,228,137	0.1	2,594,059.83
<b>Class Total .....</b>	<b>391</b>	<b>\$121,233,918</b>	<b>\$112,537,168</b>	<b>7.7%</b>	<b>\$5,667,542.06</b>
<b>Electronic and Other Electrical Equipment .....</b>	<b>246</b>	<b>\$112,154,154</b>	<b>\$112,469,512</b>	<b>-0.3%</b>	<b>\$5,316,786.62</b>
<b>Other Manufacturing .....</b>	<b>1,201</b>	<b>\$221,802,587</b>	<b>\$207,303,137</b>	<b>7.0%</b>	<b>\$10,422,688.87</b>
<b>CLASS GRAND TOTAL .....</b>	<b>4,533</b>	<b>\$873,211,827</b>	<b>\$846,321,945</b>	<b>3.2%</b>	<b>\$41,252,541.42</b>
<b>TRANSPORTATION, COMMUNICATIONS, &amp; UTILITIES</b>					
<b>Transportation</b>					
Railroads .....	12	\$390,165	\$521,746	-25.2%	\$21,170.86
Motor Freight Transporting and Warehousing .....	18	1,315,317	1,235,440	6.5	62,113.34
Non-Air Trucking and Courier Services .....	2,458	42,364,221	41,123,533	3.0	7,958.33
Public Warehousing and Storage .....	13	683,853	582,651	17.4	2,012,995.41
Transport by Air Certified Carriers, Courier Serv. .	43	638,476	563,196	13.4	30,099.15
Airports, Flying Fields, and Airport Terminal Serv.	48	931,919	940,461	-0.9	43,996.57
Pipelines-except Natural Gas .....	12	173,402	129,240	34.2	8,203.49
Miscellaneous and Other Transportation Services.	82	65,934,690	58,983,191	11.8	3,076,995.51
<b>Class Total .....</b>	<b>2,686</b>	<b>\$112,432,043</b>	<b>\$104,079,458</b>	<b>8.0%</b>	<b>\$5,263,532.66</b>
<b>Communications</b>					
Telephone and Telegraph .....	462	\$757,092,844	\$692,749,272	9.3%	\$36,669,340.70
Radio and Television Broadcasting Stations .....	67	94,289,507	62,042,187	52.0	4,458,674.36
<b>Class Total .....</b>	<b>529</b>	<b>\$851,382,351</b>	<b>\$754,791,459</b>	<b>12.8%</b>	<b>\$41,128,015.06</b>
<b>Utilities and Sanitary Services</b>					
Electric Power Generation, Distrib. and Trans. ....	161	\$707,162,900	\$680,412,291	3.9%	\$32,725,920.20
Gas Production and Distribution .....	204	196,625,622	238,030,876	-17.4	9,175,490.68
Combination Electric and Gas .....	14	36,635,499	36,767,085	-0.4	1,741,588.59
Sanitary Services .....	33	3,038,629	2,635,187	15.3	143,221.11
Water, Steam, and Air-Cond. Supplies, and Irr. ....	138	48,192,427	47,843,342	0.7	2,275,050.55
Other Utilities and Sanitary Services .....	63	215,500,439	245,104,875	-12.1	10,287,575.29
<b>Class Total .....</b>	<b>613</b>	<b>\$1,207,155,516</b>	<b>\$1,250,793,656</b>	<b>-3.5%</b>	<b>\$56,348,846.42</b>
<b>CLASS GRAND TOTAL .....</b>	<b>3,828</b>	<b>\$2,170,969,910</b>	<b>\$2,109,664,573</b>	<b>2.9%</b>	<b>\$102,740,394.14</b>
<b>WHOLESALE TRADE</b>					
<b>Wholesale Trade-Durable Goods .....</b>					
Motor Vehicles, Motor Vehicle Parts and Supplies	356	\$75,912,944	\$71,375,101	6.4%	\$3,566,397.15
Furniture and Home Furnishings .....	68	14,082,263	13,448,760	4.7	666,956.20
Lumber and Other Construction Materials .....	142	141,246,364	135,815,307	4.0	6,648,187.40
Electrical Goods .....	169	219,854,554	214,716,868	2.4	10,252,481.61
Hardware, Plumbing, Heating Equip. and Supplies	192	175,428,761	160,004,525	9.6	8,213,153.93
Farm and Garden Machinery and Equipment .....	842	178,446,705	189,405,684	-5.8	8,488,823.61
Other Wholesale Durable Goods .....	1,053	247,325,834	219,997,761	12.4	11,643,190.81
<b>Class Total .....</b>	<b>2,822</b>	<b>\$1,052,297,425</b>	<b>\$1,004,764,006</b>	<b>4.7%</b>	<b>\$49,479,190.71</b>
<b>Wholesale Trade-Nondurable Goods .....</b>					
Paper and Paper Products .....	88	\$52,491,933	\$50,224,703	4.5%	\$2,474,256.92
Drugs, Drug Proprietarys and Sundries .....	68	16,912,589	12,608,410	34.1	792,088.09
Groceries and Related Products .....	141	32,679,418	30,876,864	5.8	1,588,077.18
Farm-Product Raw Materials .....	154	10,526,524	8,870,063	18.7	489,100.64
Chemicals and Allied Products .....	352	40,459,355	47,881,169	-15.5	1,912,116.87
Alcoholic Beverages .....	30	2,112,950	1,910,176	10.6	95,952.16
Other Nondurable Goods .....	332	47,641,536	44,156,978	7.9	2,248,267.28
<b>Class Total .....</b>	<b>1,165</b>	<b>\$202,824,305</b>	<b>\$196,528,363</b>	<b>3.2%</b>	<b>\$9,599,859.14</b>
<b>CLASS GRAND TOTAL .....</b>	<b>3,987</b>	<b>\$1,255,121,730</b>	<b>\$1,201,292,369</b>	<b>4.5%</b>	<b>\$59,079,049.85</b>

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification Code	Count	1998 Net Taxable Sales	1997 Net Taxable Sales	Percent Change	1998 Sales Tax
<b>RETAIL TRADE</b>					
<b>Building Material, Hardware, Garden Supply, and Mobile Homes</b>					
Lumber and Other Building Material Dealers .....	1,126	\$676,066,928	\$656,731,544	2.9%	\$31,447,053.91
Hardware Stores .....	275	119,196,005	110,597,622	7.8	5,575,149.91
Nurseries, Lawn and Garden Supply Stores .....	223	46,490,735	41,564,012	11.9	2,166,790.90
Mobile Home Dealers .....	54	7,417,334	7,420,512	-0.0	350,682.46
<b>Class Total .....</b>	<b>1,678</b>	<b>\$849,171,002</b>	<b>\$816,313,690</b>	<b>4.0%</b>	<b>\$39,539,677.18</b>
<b>General Merchandise Stores</b>					
Department Stores (employing 50 or more) .....	169	\$1,345,671,708	\$1,196,936,467	12.4%	\$61,463,986.85
Variety Stores .....	216	76,110,597	81,286,089	-6.4	3,517,033.34
Misc. General Merchandise Store (emp <50) .....	1,247	483,784,492	476,695,688	1.5	22,423,031.81
<b>Class Total .....</b>	<b>1,632</b>	<b>\$1,905,566,797</b>	<b>\$1,754,918,244</b>	<b>8.6%</b>	<b>\$87,404,052.00</b>
<b>Food Stores</b>					
Grocery Stores .....	703	\$517,434,819	\$504,510,447	2.6%	\$24,036,697.05
Meat and Fish Markets (inc. freezer provisioners) .....	61	1,747,454	1,651,500	5.8	82,489.45
Fruit and Vegetable Markets .....	13	251,884	338,881	-25.7	12,032.06
Candy, Nut, and Confectionery Stores .....	53	1,681,021	1,267,367	32.6	78,617.00
Dairy Product Stores .....	86	10,158,074	10,204,529	-0.5	487,123.81
Retail Bakeries .....	157	7,136,508	4,291,543	66.3	335,591.43
Miscellaneous Food Stores .....	859	111,144,163	103,311,454	7.6	5,211,977.12
<b>Class Total .....</b>	<b>1,932</b>	<b>\$649,553,923</b>	<b>\$625,575,721</b>	<b>3.8%</b>	<b>\$30,244,527.92</b>
<b>Auto, Dealers and Gasoline Service Stations</b>					
Motor Vehicle Dealers .....	481	\$135,592,160	\$132,534,313	2.3%	\$6,320,702.99
Motor Vehicle Dealers (used only) .....	355	3,630,559	2,874,841	26.3	171,321.68
Auto and Home Supply Stores .....	537	145,735,672	135,824,700	7.3	6,831,178.09
Gasoline Service Stations .....	1,143	230,477,519	197,317,021	16.8	10,797,009.55
Boat Dealers .....	43	5,239,857	4,913,634	6.6	248,391.57
Recreational Vehicle Dealers .....	51	5,048,068	4,692,730	7.6	239,233.88
Motorcycle Dealers .....	48	11,951,960	10,204,839	17.1	521,217.10
Automotive Dealers, not classified elsewhere .....	326	72,345,255	66,710,035	8.4	3,426,632.41
<b>Class Total .....</b>	<b>2,984</b>	<b>\$610,021,050</b>	<b>\$555,072,113</b>	<b>9.9%</b>	<b>\$28,555,687.27</b>
<b>Apparel and Accessory Stores</b>					
Men's and Boy's Clothing and Accessory Stores ..	83	\$37,042,246	\$35,604,644	4.0%	\$1,718,068.01
Women's Ready-To-Wear Stores .....	178	59,125,799	55,440,004	6.6	2,731,814.33
Women's Accessory and Specialty Stores .....	129	35,865,266	38,424,959	-6.7	1,668,517.48
Children's and Infants' Wear Stores .....	33	29,640,877	29,379,246	0.9	1,358,513.26
Family Clothing Stores .....	104	60,180,339	56,902,722	5.8	2,786,625.49
Shoe Stores .....	170	64,370,182	61,791,944	4.2	2,969,246.71
Misc. Apparel and Accessory Stores .....	445	115,031,509	97,598,206	17.9	5,342,890.08
<b>Class Total .....</b>	<b>1,142</b>	<b>\$401,256,218</b>	<b>\$375,141,725</b>	<b>7.0%</b>	<b>\$18,575,675.36</b>
<b>Home Furniture, Furnishing, &amp; Equipment Stores</b>					
Home Furniture and Furnishing Stores .....	441	\$388,374,722	\$350,935,787	10.7%	\$18,350,544.42
Household Appliance Store .....	124	55,802,463	59,447,731	-6.1	2,595,802.67
Radio, TV, Consumer Elec., and Music Stores .....	448	156,282,165	147,278,873	6.1	7,251,055.82
Other Home Furniture, Furnishing, & Equip. Stores .....	209	101,064,097	99,768,748	1.3	4,763,886.96
<b>Class Total .....</b>	<b>1,222</b>	<b>\$701,523,447</b>	<b>\$657,431,139</b>	<b>6.7%</b>	<b>\$32,961,289.87</b>
<b>Eating and Drinking Places</b>					
Eating Places .....	3,528	\$1,180,981,705	\$1,122,720,151	5.2%	\$55,456,249.71
Drinking Places (alcoholic beverages) .....	1,099	179,669,372	172,411,551	4.2	8,553,683.95
<b>Class Total .....</b>	<b>4,627</b>	<b>\$1,360,651,077</b>	<b>\$1,295,131,702</b>	<b>5.1%</b>	<b>\$64,009,933.66</b>
<b>Miscellaneous Retail</b>					
Drug Stores and Proprietary Stores .....	324	\$124,979,987	\$124,362,710	0.5%	\$5,803,626.28
Liquor Stores (off sale only) .....	271	72,619,663	68,684,468	5.7	3,430,610.72
Used and Antique Merchandise Stores .....	1,622	42,573,268	36,799,098	15.7	1,995,338.32
Miscellaneous Shopping Goods Stores .....	943	260,161,341	264,439,081	-1.6	12,173,491.26
Mail Order Sales (nonstore retailers) .....	1,829	203,565,925	204,996,726	-0.7	9,598,407.43
Fuel Dealers .....	41	8,720,801	10,043,589	-13.2	411,376.82
Retail Stores, not classified elsewhere .....	13,031	1,621,714,784	1,440,969,923	12.5	76,099,690.77
<b>Class Total .....</b>	<b>18,061</b>	<b>\$2,334,335,769</b>	<b>\$2,150,295,595</b>	<b>8.6%</b>	<b>\$109,512,541.60</b>
<b>CLASS GRAND TOTAL .....</b>	<b>33,278</b>	<b>\$8,812,079,283</b>	<b>\$8,229,879,929</b>	<b>7.1%</b>	<b>\$410,803,384.86</b>

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

<b>Business Classification Code</b>	<b>Count</b>	<b>1998 Net Taxable Sales</b>	<b>1997 Net Taxable Sales</b>	<b>Percent Change</b>	<b>1998 Sales Tax</b>
<b><u>FINANCE, INSURANCE, AND REAL ESTATE</u></b>					
<b>Depository Institutions</b>					
Commercial Banks .....	211	\$6,496,420	\$8,894,924	-27.0%	\$307,899.88
Savings Institutions .....	57	167,444	181,662	-7.8	7,686.01
Credit Unions .....	26	1,835,544	1,068,624	71.8	86,206.38
Other, not classified elsewhere .....	42	6,258,303	3,460,865	80.8	299,841.08
<b>Class Total .....</b>	<b>336</b>	<b>\$14,757,711</b>	<b>\$13,606,075</b>	<b>8.5%</b>	<b>\$701,633.35</b>
<b>Nondepository Credit Institutions .....</b>	<b>66</b>	<b>\$33,931,573</b>	<b>\$36,032,583</b>	<b>-5.8%</b>	<b>\$1,609,126.96</b>
<b>Security and Commodity Brokers, Dealers, Exchanges, and Services .....</b>	<b>134</b>	<b>\$54,642,001</b>	<b>\$43,254,482</b>	<b>26.3%</b>	<b>\$2,588,794.83</b>
<b>Insurance Carriers</b>					
Life Insurance .....	26	\$1,549,832	\$1,300,558	19.2%	\$72,757.57
Accident & Health Ins. and Medical Serv. Plans ...	10	740,910	1,306,753	-43.3	35,376.50
Insurance Carriers, not classified elsewhere .....	67	3,324,429	2,999,337	10.8	186,091.37
<b>Class Totals .....</b>	<b>103</b>	<b>\$5,615,171</b>	<b>\$5,606,648</b>	<b>0.2%</b>	<b>\$294,225.44</b>
<b>Real Estate</b>					
Real Estate Operators (ex. developers) & Lessors	81	\$3,140,917	\$5,007,730	-37.3%	\$153,615.67
Real Estate & Agents & Mgrs., & Title Abstract .....	116	13,773,083	15,273,567	-9.8	654,750.88
Land Subdividers and Developers .....	20	506,589	529,238	-4.3	23,962.31
<b>Class Total .....</b>	<b>217</b>	<b>\$17,420,589</b>	<b>\$20,810,535</b>	<b>-16.3%</b>	<b>\$832,328.86</b>
<b>Holding and Other Investment Offices .....</b>	<b>24</b>	<b>\$47,412,477</b>	<b>\$39,509,487</b>	<b>20.0%</b>	<b>\$2,252,738.51</b>
<b>Other and Unclassified .....</b>	<b>48</b>	<b>\$1,579,305</b>	<b>\$2,305,645</b>	<b>-31.5%</b>	<b>\$75,636.25</b>
<b>CLASS GRAND TOTAL .....</b>	<b>928</b>	<b>\$175,358,827</b>	<b>\$161,125,455</b>	<b>8.8%</b>	<b>\$8,354,484.20</b>
<b><u>SERVICES</u></b>					
<b>Hotels and Motels</b>					
Hotels and Motels, Camps and RV Parks .....	677	\$244,589,599	\$227,657,399	7.4%	\$11,586,159.08
Rooming and Boarding Houses .....	25	2,859,218	3,160,348	-9.5	136,673.32
Other Hotels and Motels .....	185	40,842,117	32,600,087	25.3	1,900,338.65
<b>Class Total .....</b>	<b>887</b>	<b>\$288,290,934</b>	<b>\$263,417,834</b>	<b>9.4%</b>	<b>\$13,623,171.05</b>
<b>Personal Services</b>					
Laundry, Cleaning, and Garment Services .....	224	\$30,774,302	\$30,779,669	-0.0%	\$1,460,476.90
Beauty Shops .....	1,809	15,333,117	14,940,978	2.6	721,580.63
Barber Shops .....	253	1,291,801	1,379,768	-6.4	61,604.95
Funeral Services and Crematories .....	233	38,444,998	37,493,161	2.5	1,819,233.41
Misc. and Other Personal Serv. ....	1,727	91,084,893	94,843,376	-4.0	4,294,215.68
<b>Class Total .....</b>	<b>4,246</b>	<b>\$176,929,111</b>	<b>\$179,436,952</b>	<b>-1.4%</b>	<b>\$8,357,111.57</b>
<b>Business Services</b>					
Advertising .....	249	\$21,352,701	\$19,981,310	6.9%	\$1,032,005.47
Mailing, Reproduction, Comm. Art, and Photo. ....	339	43,294,782	36,458,856	18.7	2,025,729.70
Services to Dwellings and Other Buildings .....	22	860,123	176,109	388.4	43,823.43
Misc. Equipment Rental and Leasing .....	400	59,292,186	44,552,339	33.1	2,801,923.28
Computer Serv., inc. Programming & Processing .	1,522	472,979,932	411,249,644	15.0	22,343,149.63
Misc. Bus. Services .....	3,981	586,571,642	551,532,960	6.4	27,722,978.67
<b>Class Total .....</b>	<b>6,513</b>	<b>\$1,184,351,366</b>	<b>\$1,063,951,218</b>	<b>11.3%</b>	<b>\$55,969,610.18</b>
<b>Automotive Repair, Services, and Parking</b>					
Automotive Rental and Leasing, w/o Drivers .....	275	\$159,816,472	\$136,960,383	16.7%	\$7,518,792.26
Automotive Repair Shops .....	1,843	134,436,686	123,520,027	8.8	6,389,672.30
Automotive Services (ex. repair) and Parking .....	327	40,439,497	35,968,285	12.4	1,886,624.84
Misc. and Other Auto. Repair, Services, & Parking	634	49,774,876	51,152,650	-2.7	2,367,618.20
<b>Class Total .....</b>	<b>3,079</b>	<b>\$384,467,531</b>	<b>\$347,601,345</b>	<b>10.6%</b>	<b>\$18,162,707.60</b>

Table 3, Sales Tax Statistics by Nebraska Business Classification - continued

Business Classification Code	Count	1998 Net Taxable Sales	1997 Net Taxable Sales	Percent Change	1998 Sales Tax
<b>Miscellaneous Repair Services</b>					
Electrical Repair Shops .....	181	\$12,526,752	\$12,525,824	0.0%	\$595,877.21
Misc and Other Repair Shops .....	2,026	136,381,334	135,043,017	1.0	6,451,427.65
<b>Class Total .....</b>	<b>2,207</b>	<b>\$148,908,086</b>	<b>\$147,568,841</b>	<b>0.9%</b>	<b>\$7,047,304.86</b>
<b>Motion Pictures</b>					
Motion Picture Prod., Dist., and Allied Services ....	22	\$1,636,942	\$1,585,362	3.3%	\$76,886.02
Motion Picture Theatres .....	65	36,294,345	31,709,312	14.5	1,687,188.14
Video Tape Rental .....	58	10,110,307	7,773,917	30.1	468,120.37
Other Motion Pictures .....	11	944,687	888,687	6.3	43,712.85
<b>Class Total .....</b>	<b>156</b>	<b>\$48,986,281</b>	<b>\$41,957,278</b>	<b>16.8%</b>	<b>\$2,275,907.38</b>
<b>Amusement and Recreation Services</b>					
Bowling Centers .....	120	\$19,317,797	\$20,250,238	-4.6%	\$920,246.63
Commercial Sports .....	55	11,007,176	10,934,485	0.7	525,125.49
Misc. and Other Amusement and Rec. ....	798	145,142,139	135,732,047	6.9	6,883,620.62
<b>Class Total .....</b>	<b>973</b>	<b>\$175,467,112</b>	<b>\$166,916,770</b>	<b>5.1%</b>	<b>\$8,328,992.74</b>
<b>Health Services</b>					
Offices and Clinics of Doctors of Medicine .....	162	\$1,052,202	\$909,497	15.7%	\$49,821.27
Offices and Clinics of Dentists .....	210	28,648	39,054	-26.6	1,363.81
Offices and Clinics of Other Health Practices .....	196	1,517,173	1,433,008	5.9	71,768.05
Nursing and Personal Care Facilities .....	104	2,350,429	2,046,501	14.9	111,220.80
Hospitals .....	98	13,918,979	11,162,304	24.7	656,114.61
Medical and Dental Labs .....	19	3,009,733	2,492,154	20.8	142,057.77
Misc and Other Health and Allied Serv. ....	472	27,878,303	27,009,344	3.2	1,324,965.08
<b>Class Total .....</b>	<b>1,261</b>	<b>\$49,755,467</b>	<b>\$45,091,862</b>	<b>10.3%</b>	<b>\$2,357,311.39</b>
<b>Educational Services .....</b>	<b>356</b>	<b>\$44,254,180</b>	<b>\$39,382,722</b>	<b>12.4%</b>	<b>\$2,055,098.78</b>
<b>Membership Organizations</b>					
Business and Professional Organizations .....	24	\$220,128	\$150,144	46.6%	\$10,040.41
Other Organizations & Fraternal Organizations ....	2,419	61,538,693	60,192,707	2.2	2,915,734.50
<b>Class Total .....</b>	<b>2,443</b>	<b>\$61,758,821</b>	<b>\$60,342,851</b>	<b>2.3%</b>	<b>\$2,925,774.91</b>
<b>Engineering, Accounting, Research, Management, and Related Services</b>					
Engineering and Architectural Services .....	23	\$544,188	\$441,857	23.2%	\$25,691.53
Accounting and Bookkeeping Services .....	117	723,442	4,476,218	-83.8	34,514.07
Other Eng., Acct., Research, Mgt. & Related Serv. ....	14	529,113	14,253	3612.3	24,399.49
<b>Class Total .....</b>	<b>154</b>	<b>\$1,796,743</b>	<b>\$4,932,328</b>	<b>-63.6%</b>	<b>\$84,605.09</b>
<b>Other Services, not classified elsewhere .....</b>	<b>23</b>	<b>\$462,578</b>	<b>\$370,612</b>	<b>24.8%</b>	<b>\$21,808.26</b>
<b>CLASS GRAND TOTAL .....</b>	<b>22,298</b>	<b>\$2,565,428,210</b>	<b>\$2,360,970,613</b>	<b>8.7%</b>	<b>\$121,209,403.81</b>
<b>PUBLIC ADMINISTRATION</b>					
State Agency .....	35	\$1,259,345	\$1,325,242	-5.0%	\$59,719.00
County and County Subdivision .....	141	1,095,012	995,396	10.0	50,725.14
Cities and Villages .....	297	83,518,569	79,651,891	4.9	3,947,814.16
Other Subdivisions .....	75	2,336,840	2,407,357	-2.9	110,242.49
<b>CLASS GRAND TOTAL .....</b>	<b>548</b>	<b>\$88,209,766</b>	<b>\$84,379,886</b>	<b>4.5%</b>	<b>\$4,168,500.79</b>
<b>GRAND TOTAL OF CLASSIFIED SIC CODES ....</b>	<b>75,180</b>	<b>\$16,443,778,181</b>	<b>\$15,458,488,152</b>	<b>6.4%</b>	<b>\$771,240,186.91</b>
<b>NONCLASSIFIABLE ESTABLISHMENTS .....</b>	<b>1,529</b>	<b>\$144,549,543</b>	<b>\$151,944,915</b>	<b>-4.9%</b>	<b>\$17,049,466.65</b>
<b>GRAND TOTAL ALL SIC CODES .....</b>	<b>76,709</b>	<b>\$16,588,327,724</b>	<b>\$15,610,433,067</b>	<b>6.3%</b>	<b>\$788,289,653.56</b>